

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 36

MAGGIE BRILZ

SUMMARY OF FUNCTIONALIZED COSTS

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
SUMMARY OF FUNCTIONALIZED COSTS

*** RATE BASE ***

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
|-----------------------------|---------------------|-------------------------|-------------------------|--------------------|---------------|-----------------------|------------------------|---------------------------|--------------------|----------------------|-------------------------|--------------------|
| FUNCTION | PLANT IN SERVICE | DEPRECIATION RESERVE | AMORTIZATION RESERVE | SUBSTATION CIAC | NET PLANT | CUSTOMER ADV CONST | ACCUM DEF INC TAXES | ACQUISITION ADJUSTMENT | WORKING CAPITAL | DEFERRED PROGRAMS | SUBSIDIARY RATE BASE | TOTAL RATE BASE |
| PRODUCTION | | | | | | | | | | | | |
| DEMAND - POWER SUPPLY | 714,490,354 | 320,967,335 | 9,677,981 | 0 | 383,845,038 | 0 | 45,961,861 | 0 | 4,661,805 | 6,213,425 | 0 | 348,758,407 |
| DEMAND - Summer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEMAND - Non-Summer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ENERGY - POWER SUPPLY | 870,855,742 | 438,735,372 | 11,796,938 | 0 | 420,323,432 | 0 | 56,020,561 | 0 | 14,060,193 | 9,839,721 | 23,584,836 | 411,787,621 |
| ENERGY - Summer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ENERGY - Non-Summer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEMAND - POWER SUPPLY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEMAND - TRANSMISSION | 553,757,286 | 190,801,953 | 7,496,919 | 0 | 355,458,415 | 0 | 35,622,196 | 0 | 3,861,030 | 116,716 | 0 | 323,813,964 |
| DEMAND - SUBTRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEMAND - DIRECT | 3,738 | 1,467 | 51 | 0 | 2,220 | 0 | 240 | 0 | 26 | 1 | 0 | 2,007 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DISTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBSTATIONS - GENERAL | 179,420,476 | 43,689,481 | 2,429,044 | 0 | 133,301,951 | 0 | 11,069,751 | (24,891) | 1,797,622 | 38,466 | 0 | 124,043,397 |
| SUBSTATIONS - DIRECT | 17,664,932 | 452,240 | 239,153 | 0 | 16,973,540 | 0 | 170,008 | (2,451) | 176,986 | 3,775 | 0 | 16,981,842 |
| LINE - PRIMARY DEMAND | 257,277,294 | 94,532,723 | 3,483,091 | 0 | 159,261,480 | 5,806,717 | 16,550,179 | (35,692) | 2,577,673 | 55,550 | 0 | 139,502,115 |
| LINE - PRIMARY CUSTOMER | 146,294,932 | 53,753,901 | 1,980,581 | 0 | 90,560,449 | 3,301,858 | 9,410,886 | (20,296) | 1,465,736 | 31,587 | 0 | 79,324,732 |
| LINE - SECONDARY DIRECT | 14,858,161 | 4,685,635 | 201,154 | 0 | 9,971,373 | 0 | 955,798 | (2,061) | 148,865 | 3,153 | 0 | 9,165,531 |
| LINE TRANS - PRIMARY DEMAND | 35,924,783 | 17,285,304 | 486,360 | 0 | 18,153,119 | 226 | 2,310,976 | (4,984) | 359,932 | 7,401 | 0 | 16,204,267 |
| LINE TRANS - PRIMARY CUST | 20,427,818 | 9,828,899 | 276,557 | 0 | 10,322,362 | 128 | 1,314,084 | (2,834) | 204,667 | 4,208 | 0 | 9,214,191 |
| LINE TRANS - SECOND DIRECT | 13,400,469 | 6,447,671 | 181,419 | 0 | 6,771,379 | 0 | 862,028 | (1,859) | 134,260 | 2,761 | 0 | 6,044,512 |
| LINE TRANS - SECOND DEMAND | 131,875,453 | 63,452,223 | 1,785,366 | 0 | 66,637,863 | 881 | 8,483,307 | (18,295) | 1,321,266 | 27,169 | 0 | 59,483,815 |
| LINE TRANS - SECOND CUSTOME | 74,988,003 | 36,080,676 | 1,015,208 | 0 | 37,892,119 | 501 | 4,823,841 | (10,403) | 751,308 | 15,449 | 0 | 33,824,130 |
| LINE - SECONDARY DEMAND | 51,036,494 | 15,646,696 | 690,946 | 0 | 34,698,852 | 1,871,878 | 3,283,085 | (7,080) | 511,337 | 10,910 | 0 | 30,059,057 |
| LINE - SECONDARY CUSTOMER | 29,020,752 | 8,897,141 | 392,891 | 0 | 19,730,720 | 1,064,401 | 1,866,852 | (4,026) | 290,760 | 6,204 | 0 | 17,092,405 |
| SERVICES | 49,708,553 | 29,162,135 | 672,968 | 0 | 19,873,449 | 4,572,939 | 3,197,660 | (6,896) | 498,032 | 10,235 | 0 | 12,604,221 |
| METERS | 49,781,806 | 9,672,834 | 673,960 | 0 | 39,435,012 | (508) | 3,202,373 | (6,906) | 498,766 | 13,163 | 0 | 36,738,170 |
| STREET LIGHTS | 4,139,045 | 2,564,936 | 56,036 | 0 | 1,518,074 | 85,034 | 266,257 | (574) | 41,469 | 1,093 | 0 | 1,208,771 |
| INSTALL ON CUST PREMISES | 2,460,486 | 2,033,256 | 33,311 | 0 | 393,920 | (4,137) | 158,279 | (341) | 24,652 | 883 | 0 | 264,971 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| METER READING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,926 | 0 | 2,926 |
| CUSTOMER ACCOUNTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,391 | 0 | 4,391 |
| UNCOLLECTIBLES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MISC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONSUMER INFORMATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER ASSIST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,677 | 0 | 1,677 |
| SALES EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADVERTISING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MISC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBSTATION CIAC | 0 | 0 | 0 | (21,871,134) | (21,871,134) | 0 | 0 | 0 | 0 | 0 | 0 | (21,871,134) |
| TOTALS | 3,217,386,577 | 1,348,691,878 | 43,569,934 | (21,871,134) | 1,803,253,631 | 16,699,918 | 205,530,223 | (149,591) | 33,386,387 | 16,410,866 | 23,584,836 | 1,654,255,988 |

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IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
SUMMARY OF FUNCTIONALIZED COSTS

*** OPERATING EXPENSES ***

| FUNCTION | (A) OPERATION & MAINTENANCE | (B) DEPRECIATION EXPENSE | (C) AMORTIZATION EXPENSE | (D) OTHER TAXES | (E) REGULATORY DEB/CRED | (F) PROV FOR DEF FIT | (G) DEFERRED ITC | (H) | (I) | (J) | (K) | (L) TOTAL EXPENSES |
|-----------------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------|-------------------------------|----------------------------|------------------------|-----|-----|-----|-----|--------------------------|
| PRODUCTION | | | | | | | | | | | | 63,521,698 |
| DEMAND - POWER SUPPLY | 39,687,037 | 20,253,744 | 1,795,736 | 3,077,115 | 3,083 | (1,653,252) | 358,234 | | | | | 0 |
| DEMAND - Summer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| DEMAND - Non-Summer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| ENERGY - POWER SUPPLY | 241,320,172 | 23,893,200 | 2,188,753 | 3,908,105 | 3,137 | (2,015,064) | 436,633 | | | | | 269,734,936 |
| ENERGY - Summer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| ENERGY - Non-Summer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| DEMAND - POWER SUPPLY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| DEMAND - TRANSMISSION | 22,254,369 | 13,796,621 | 1,391,669 | 5,918,315 | 2,404 | (1,281,334) | 277,645 | | | | | 42,359,690 |
| DEMAND - SUBTRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| DEMAND - DIRECT | 132 | 101 | 9 | 40 | 0 | (9) | 2 | | | | | 276 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| DISTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| SUBSTATIONS - GENERAL | 8,966,414 | 3,441,363 | 450,908 | 737,117 | 1,093 | (398,180) | 86,279 | | | | | 13,284,995 |
| SUBSTATIONS - DIRECT | 836,600 | 106,767 | 44,394 | 21,835 | 102 | (6,115) | 1,325 | | | | | 1,004,908 |
| LINES - PRIMARY DEMAND | 18,613,898 | 9,286,263 | 646,573 | 1,094,314 | 1,757 | (595,311) | 128,995 | | | | | 29,176,488 |
| LINES - PRIMARY CUSTOMER | 10,584,373 | 5,280,424 | 367,659 | 622,257 | 999 | (338,510) | 73,350 | | | | | 16,590,552 |
| LINES - SECONDARY DIRECT | 747,480 | 459,825 | 37,341 | 63,198 | 75 | (34,380) | 7,450 | | | | | 1,280,988 |
| LINE TRANS - PRIMARY DEMAND | 709,309 | 733,828 | 90,284 | 152,804 | 73 | (83,126) | 18,012 | | | | | 1,621,185 |
| LINE TRANS - PRIMARY CUST | 403,333 | 417,275 | 51,338 | 86,889 | 42 | (47,268) | 10,242 | | | | | 921,850 |
| LINE TRANS - SECOND DIRECT | 264,583 | 273,729 | 33,677 | 56,998 | 27 | (31,007) | 6,719 | | | | | 604,726 |
| LINE TRANS - SECOND DEMAND | 2,603,786 | 2,693,794 | 331,421 | 560,924 | 270 | (305,145) | 66,120 | | | | | 5,951,170 |
| LINE TRANS - SECOND CUSTOME | 1,480,584 | 1,531,765 | 188,455 | 318,957 | 153 | (173,514) | 37,598 | | | | | 3,383,999 |
| LINES - SECONDARY DEMAND | 3,039,081 | 1,608,531 | 128,262 | 217,081 | 296 | (118,093) | 25,589 | | | | | 4,900,746 |
| LINES - SECONDARY CUSTOMER | 1,728,105 | 914,655 | 72,933 | 123,438 | 168 | (67,151) | 14,551 | | | | | 2,786,699 |
| SERVICES | 947,837 | 1,984,905 | 124,924 | 211,432 | 99 | (115,020) | 24,923 | | | | | 3,179,100 |
| METERS | 11,116,174 | 2,087,411 | 125,109 | 211,744 | 1,507 | (115,190) | 24,960 | | | | | 13,451,715 |
| STREET LIGHTS | 1,013,744 | 236,826 | 10,402 | 17,605 | 125 | (9,577) | 2,075 | | | | | 1,271,199 |
| INSTALL ON CUST PREMISES | 1,326,125 | 325,889 | 6,184 | 10,466 | 187 | (5,693) | 1,234 | | | | | 1,664,391 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| CUSTOMER ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| METER READING | 9,267,546 | 0 | 0 | 0 | 1,414 | 0 | 0 | | | | | 9,268,960 |
| CUSTOMER ACCOUNTS | 17,014,802 | 0 | 0 | 0 | 2,123 | 0 | 0 | | | | | 17,016,925 |
| UNCOLLECTIBLES | 2,565,227 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 2,565,227 |
| MISC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| CONSUMER INFORMATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| CUSTOMER ASSIST | 8,264,611 | 0 | 0 | 0 | 811 | 0 | 0 | | | | | 8,265,421 |
| SALES EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| ADVERTISING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| MISC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| ENERGY | 0 | 0 | 0 | 1,918,370 | 0 | 0 | 0 | | | | | 1,918,370 |
| CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| RETAIL SALES REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 |
| TOTALS | 404,755,322 | 89,326,916 | 8,086,033 | 19,329,004 | 19,944 | (7,392,940) | 1,601,936 | 0 | 0 | 0 | 0 | 515,726,215 |

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**IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
SUMMARY OF FUNCTIONALIZED COSTS**

| FUNCTION | (A) REVENUES | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) TOTAL REVENUES |
|-----------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------------------|
| PRODUCTION | | | | | | | | | | | | 220,032 |
| DEMAND - POWER SUPPLY | 220,032 | | | | | | | | | | | 0 |
| DEMAND - Summer | 0 | | | | | | | | | | | 0 |
| DEMAND - Non-Summer | 0 | | | | | | | | | | | 83,373,336 |
| ENERGY - POWER SUPPLY | 83,373,336 | | | | | | | | | | | 0 |
| ENERGY - Summer | 0 | | | | | | | | | | | 0 |
| ENERGY - Non-Summer | 0 | | | | | | | | | | | 0 |
| TRANSMISSION | 0 | | | | | | | | | | | 0 |
| DEMAND - POWER SUPPLY | 0 | | | | | | | | | | | 9,635,390 |
| DEMAND - TRANSMISSION | 9,635,390 | | | | | | | | | | | 0 |
| DEMAND - SUBTRANSMISSION | 0 | | | | | | | | | | | 29 |
| DEMAND - DIRECT | 29 | | | | | | | | | | | 0 |
| DISTRIBUTION | 0 | | | | | | | | | | | 970,321 |
| SUBSTATIONS - GENERAL | 970,321 | | | | | | | | | | | 4,473 |
| SUBSTATIONS - DIRECT | 4,473 | | | | | | | | | | | 1,521,560 |
| LINES - PRIMARY DEMAND | 1,521,560 | | | | | | | | | | | 865,201 |
| LINES - PRIMARY CUSTOMER | 865,201 | | | | | | | | | | | 46,472 |
| LINES - SECONDARY DIRECT | 46,472 | | | | | | | | | | | 91,530 |
| LINE TRANS - PRIMARY DEMAND | 91,530 | | | | | | | | | | | 52,046 |
| LINE TRANS - PRIMARY CUST | 52,046 | | | | | | | | | | | 34,142 |
| LINE TRANS - SECOND DIRECT | 34,142 | | | | | | | | | | | 335,994 |
| LINE TRANS - SECOND DEMAND | 335,994 | | | | | | | | | | | 191,056 |
| LINE TRANS - SECOND CUSTOME | 191,056 | | | | | | | | | | | 206,019 |
| LINES - SECONDARY DEMAND | 206,019 | | | | | | | | | | | 117,148 |
| LINES - SECONDARY CUSTOMER | 117,148 | | | | | | | | | | | 126,648 |
| SERVICES | 126,648 | | | | | | | | | | | 12,606 |
| METERS | 12,606 | | | | | | | | | | | 10,546 |
| STREET LIGHTS | 10,546 | | | | | | | | | | | 6,269 |
| INSTALL ON CUST PREMISES | 6,269 | | | | | | | | | | | 0 |
| CUSTOMER ACCOUNTING | 0 | | | | | | | | | | | 0 |
| METER READING | 0 | | | | | | | | | | | 0 |
| CUSTOMER ACCOUNTS | 0 | | | | | | | | | | | 0 |
| UNCOLLECTIBLES | 0 | | | | | | | | | | | 0 |
| MISC | 0 | | | | | | | | | | | 0 |
| CONSUMER INFORMATION | 0 | | | | | | | | | | | 0 |
| CUSTOMER ASSIST | 0 | | | | | | | | | | | 0 |
| SALES EXPENSE | 0 | | | | | | | | | | | 0 |
| ADVERTISING | 0 | | | | | | | | | | | 0 |
| MISC | 0 | | | | | | | | | | | 0 |
| MISCELLANEOUS | 0 | | | | | | | | | | | 0 |
| DEMAND | 0 | | | | | | | | | | | 0 |
| ENERGY | 0 | | | | | | | | | | | 0 |
| CUSTOMER | 0 | | | | | | | | | | | 5,422,879 |
| REVENUE | 5,422,879 | | | | | | | | | | | 5,556,117 |
| FACILITIES CHARGE REVENUE | 5,556,117 | | | | | | | | | | | 0 |
| RETAIL SALES REVENUE | 0 | | | | | | | | | | | 108,799,813 |
| TOTALS | 108,799,813 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108,799,813 |